REGISTRATION RECORD SECURITIES ACT OF 1933

(TRUST INDENTURE ACT OF 1939)

FEBRUARY 1. 1940

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FILE NO.	ISSUER NAME	
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4109	THE B-ETTES CORPORATION	
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1326	C O M M O D I T Y C O R P O R A T I O N	
3687	INCOME ESTATES OF AMERICA INC	
4312	INDIANA ASSOCIATED TELEPHONE CORP	į
4260	PRUDENTIAL CORPORATION	
2910	TOKLAN ROYALTY CORPORATION	
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Foreword

This report of registration events occuring under the Securities Act of 1933 and corresponding data for events under the Trust Indenture Act of 1939, is issued daily by the Securities and Exchange Commission. Registration events, as they occur, are reported under the following headings:

PART I - REGISTRATION STATEMENTS:

- 1. REGISTRATION STATEMENTS FILED
- 2. AMENDMENTS FILED
- 3. REGISTRATION STATEMENTS FULLY EFFECTIVE
- 4. REGISTRATION STATEMENTS EFFECTIVE BUT UNDER NOTICE OF DEFICIENCIES, OR OTHERWISE NOT FULLY EFFECTIVE
- 5. POST EFFECTIVE AMENDMENTS EFFECTIVE
- 6. SUSPENSION DATA (INCLUDING HEARINGS ANNOUNCED)
- 7. WITHDRAWAL DATA
- 8. ANNUAL REPORTS FILED (MD FORMS)
- 9. SUPPLEMENTAL DATA (NOT FILED AS PART OF REGISTRATION STATEMENT)
- 10. OTHER ACTIONS

PART II - TRUST INDENTURE DATA

Trust Indenture Data are shown, as far as applicable, under the same headings as in Part I.

If material pursuant to the Trust Indenture Act of 1939 is included in the Registration Statement, reference is made (in the Part I entry) to the Trust Indenture Data file number (22-) and details will be found in Part II of the same edition of the report. Data in Part II show cross reference to the registration statement file number (2-), if the data are filed as a part of a registration statement.

INSTRUCTIONS - The various items of information which appear in the report are arranged according to a system of indentations which parallel the indentations in the column headings. A HANDBOOK on registration procedure illustrating the method used in reporting registration events, and containing digests of the principal registration forms, may be obtained from the Commission on request.

INDEX - An alphabetical list of the names of all security issuers included in this report appears on the cover page. A cumulative index to registration statements appearing in the report is issued periodically.

ABBREVIATIONS - Following are some of the more frequently used abbreviations:

AMEND - amendment

CONS - consent; i.e., consents of experts required to be furnished in registration statements

EX - exhibits (to registration statement)

FS - financial statements

PR - prospectus

RS - registration statement

PHOTOCOPIES — The number of pages contained in each document filed with the Commission is reported in order to facilitate the placing of orders for photocopies. The Commission supplies photocopies of any document, or any part of any document, on public file. Prices are 10ϕ per page for the first 100 pages in any single order, and 7ϕ per page for each page over 100 pages. In ordering, please give file number and issuer name of registration statement.

IMPORTANT

The Securities and Exchange Commission does not pass on the merits of securities registered with it. It does not guarantee any securities, nor can it guarantee the correctness or accuracy of information filed with it in registration statements. The Securities Act of 1933 provides that a registration statement be on file with the Commission and open to public inspection for at least twenty days before a security issue may be offered for public sale in interstate commerce. The Act also requires that a prospectus containing a summary of the data in the registration statement be given to each purchaser of such securities at or before the time of the sale.

REGISTRATION RECORD SECURITIES ACT OF 1933

PART I - REGISTRATION STATEMENTS

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